

CCA 1986 - 1991 INDEX

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8407	02/02/1988	What is the correct placed in service date for taxpayer facility	167.19-01
8408	02/03/1988	Consent to extend one year assessment period under I.R.C. ' 6229(d)(2)	6229.00-00
8409	01/15/1988	Whether attorneys' fees should be offered to taxpayer	7430.00-00
8410	01/20/1988	Chapter VII Bankruptcy Act, 11 U.S.C. ' ' 701-766 (1982) issue	443.00-00; 1371.00-00; 1372.00-00 & 1374.00-00
8413	01/22/1988	Accrual basis taxpayer issue	451.08-00
8414	01/22/1988	Definition of real property under I.R.C. ' 189	189.00-00R86
8415	01/22/1988	Inside wiring issues	263.03-02
8416	01/24/1988	Form 870-P issue	6231.00-00
8417	01/25/1988	Tax matters partner	7453.21-00
8419	02/08/1988	Deemed income issue	6212.00-00
8420	02/09/1988	Continued applicability of Rev. Rul. 75-200, 1975-2 C.B. 47	117.01-00
8421	02/11/1988	Windfall Profit Tax Delegation Order No. 203	4988.02-00
8423	02/12/1988	Whether taxpayer is properly taxable as a pass-through entity under Subchapter J of I.R.C.	212.00-00; 641.00-00; 642.00-00; 643.00-00; 662.00-00; 6012.00-00; 6151.00-00 & 7701.00-00
8425	02/19/1988	Whether stay provision of I.R.C. ' 6503(i) applies to I.R.C. ' 6229(f)	6229.00-00 & 6501.00-00
8426	02/17/1988	I.R.C. ' 6621(c)	6621.00-00
8427	02/12/1988	Convertible debentures	1502.00-00
8428	02/16/1988	Whether dry hole costs are properly includable in intangible drilling and development costs (IDC) for purposes of recapture provisions of I.R.C. ' 1254	263.02-01 & 1254.00-00
8431	02/22/1988	Trust issues	No UIL number
8432	02/22/1988	Whether petitioners could be awarded their filing fee and attorneys' fees	7430.00-00
8433	02/23/1988	Forms 1120S issue	6229.00-00
8435	02/24/1988	Application of I.R.C. ' ' 707(b)(2)(A) and 267(c)	707.02-02
8436	02/25/1988	Attorney fees pursuant to I.R.C. ' 7430	7430.00-00
8438	02/29/1988	Commodity straddle cases	165.03-00
8439	03/01/1988	Fair market value issue	2031.00-00
8440	03/02/1988	Whether method used to account for proceeds from sale is acceptable	471.02-03

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8441	03/03/1988	Position to take in a declaratory judgment case	4945.00-00
8442	03/04/1988	Straddle losses issue	108.03-00
8445	03/08/1988	Joint return after filing separate return	6013.00-00 & 6020.00-00
8446	03/10/1988	Whether a project should be created for "market maker partnership" cases	9999.00-00
8447	03/10/1988	Stock issue	301.00-00
8450	03/15/1988	Litigation cost awards under I.R.C. ' 7430	7430.00-00
8451	03/15/1988	Claim for attorney's fees	7430.00-00
8454	03/31/1988	Private foundation excise taxes issue	4941.00-00 & 4945.00-00
8456	04/04/1988	Contribution of real estate to defined benefit plan by sponsoring employer	4975.03-00
8458	03/29/1988	Form 872 issue	6213.00-00
8461	03/23/1988	Application of I.R.C. ' 6224(c)(2) consistent settlement	6224.00-00
8465	03/16/1988	Whether rental value of parsonage furnished to minister of gospel as part of his compensation may be excluded from gross income under I.R.C. ' 107(1) regardless of reasonableness of his overall compensation	107.00-00
8467	04/18/1988	Whether amounts received by doctor during residency at a teaching hospital are excludable from gross income as a scholarship or fellowship under I.R.C. ' 117	117.07-06
8468	04/18/1988	Attorney's fees and litigation costs under I.R.C. ' 7430	7430.00-00
8470	04/13/1988	Whether petitioner was entitled to deduct a monetary contribution	461.06-01
8472	04/25/1988	Whether taxpayer should have made a negative adjustment	1502.32-00
8473	04/21/1988	Whether petitioner could be awarded fees for hours of attorney time in settlement	7430.00-00
8475	04/19/1988	Delinquent employment tax returns issue	911.00-00
8476	04/11/1988	Concession of Tax Court filing fee	7430.00-00
8479	04/28/1988	Determination of dividend equivalence	302.02-00
8480	04/29/1988	Statutory notice of deficiency	403.00-00 & 415.00-00
8481	04/29/1988	Concession of phosphate depletion issue	613.00-00
8482	04/29/1988	Whether petitioners were entitled to deduct contributions	461.06-00
8483	05/02/1988	Issuance of Notice of Final Partnership Administrative Adjustment to notice partners	6224.00-00

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8487	05/10/1988	STATUTORY NOTICE OF DEFICIENCY ISSUE	167.02-00
8488	05/10/1988	Whether Commissioner is collaterally estopped to litigate an issue	9111.19-00
8489	04/22/1988	Whether certain interest earned by cooperative and distributed to its patrons is deductible as patronage income under I.R.C. ' 1382(b)	1382.00-00
8490	05/11/1988	CORRECT PLACED IN SERVICE DATE FOR A PLANT	48.02-04R90 & 167.19-01
8492	04/22/1988	Whether taxpayer is entitled to use ACRS (accelerated cost recovery system)	48.04-00R90
8494	04/25/1988	Whether taxpayer may recognize a loss/notice of deficiency issue	1001.00-00
8496	05/12/1988	Counting rule for husbands and wives and trusts under <u>Blanco</u>	6231.00-00
8497	05/16/1988	Validity of assessment	6211.00-00
8498	05/19/1988	WHETHER TAXPAYER MAY INCLUDE PURCHASED INVENTORY IN SINGLE INVENTORY POOL WITH SIMILAR INVENTORY WHICH IT MANUFACTURED	472.15-00
8500	05/19/1988	Sale of capacity vs. lease issue	167.15-03
8502	05/24/1988	Whether Service made a proper assessment of deficiency	6213.00-00
8504	05/25/1988	Whether Tax Court has jurisdiction over petitioners' claim to an overpayment based on increase of earned income credit	32.00-00
8506	06/15/1988	Consents and barred years	6501.00-00
8507	06/15/1988	Statute of limitations	6229.00-00 & 6501.00-00
8508	06/15/1988	Tax shelter registration - consent to extend the time to assess penalties	6707.00-00
8509	06/15/1988	I.R.C. ' 4101(b) issues	4101.00-00
8510	07/22/1988	Correct placed in service date for a plant	48.02-04R90 & 167.19-01
8512	07/22/1988	Statute extensions on behalf of S corporations	6229.00-00
8513	07/22/1988	Preferred stock transactions	385.01-00
8514	07/22/1988	ACRS (accelerated loss recovery system) losses on mass asset accounts absent asset election pursuant to I.R.C. ' 168	168.00-00 & 168.12-00R86
8515	07/22/1988	Loss realized on retirement of debentures issued by taxpayer	1502.00-00
8516	06/22/1988	Computation of I.R.C. ' 6651(a)(1) addition	6651.00-00
8517	07/22/1988	Designation as litigation vehicle	451.28-03
8519	07/25/1988	Penalties under I.R.C. ' ' 6652, 6672, 6721 and 6722 - failure to file	6722.00-00

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8520	05/26/1988	Voluntary remittances paid with amended returns after expiration of statute of limitations	6501.00-00
8523	06/07/1988	Whether land is held in trust by the U.S. government	61.00-00
8525	06/10/1988	Proper form to extend statute of limitations on assessment	6501.08-09 & 6501.08-10
8526	06/14/1988	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) and nonTEFRA consents	6231.00-00
8527	06/14/1988	Whether amounts received by petitioner were excludable from gross income	117.02-00
8528	07/13/1988	Appealable order	6213.00-00
8529	07/26/1988	Statute of limitations	6401.00-00 & 6501.00-00
8530	06/21/1988	Whether amounts received from teaching fellowship were excludable from gross income	117.02-03
8531	06/21/1988	Form 8615 issue	1.10-01
8532	06/22/1988	Computation of I.R.C. ' 6651(a)(1) addition	6651.00-00
8534	08/03/1988	Proposed revision of the Letter 1012(DO)	401.00-00
8536	08/09/1988	Whether gain or loss from disposition of physical commodities by petitioner for certain tax years should be characterized as ordinary or capital	1221.12-00
8539	08/12/1988	Proposed notice of deficiency issue	170.11-03
8540	08/15/1988	LIFO (last-in, first-out) inventory method issue	471.10-00
8541	06/23/1988	Method of accounting issue	471.03-00
8542	06/22/1988	Escrow fund issue	6012.00-00
8543	06/21/1988	I.R.C. ' 6226(e) deposit by TMP (tax matters partner)	6226.00-00
8545	07/25/1991	Character of research and development income under Subpart F	954.02-03
8546	06/24/1988	I.R.C. ' ' 446 and 465 issues	446.00-00 & 465.00-00
8547	06/27/1988	Proposed statutory notice of deficiency	6212.00-00
8548	06/27/1988	Treatment of taxpayer under Treas. Reg. ' 1.1502-77(d)	6501.00-00
8549	06/28/1988	Application of I.R.C. ' 162(g) to deduction of treble damage payments	162.21-13
8552	07/08/1988	Proper treatment of favorable financing in I.R.C. ' 338 acquisitions	163.06-06
8553	07/08/1988	Whether Service will allow taxpayer to take standard settlement for abusive master recording shelter where taxpayer previously piggybacked	6224.00-00

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8554	06/30/1988	Proper deduction issue	461.06-00
8557	07/01/1988	Extension of failure to file penalty beyond five months	6651.00-00
8558	07/01/1988	Refund of windfall profit taxes ("WPT")	6501.00-00
8559	07/06/1988	Forms 872-A and 872-T issues	6501.08-20
8562	06/15/1988	Certification of issue to state supreme court	7442.00-00
8563	07/13/1988	LIFO (last-in, first-out) inventory evaluation issue	472.00-00
8564	07/13/1988	Whether Service should recommend to DOJ initiation of erroneous refund suit against the taxpayer to recover refunds paid on claims involving investment credits	48.00-00
8566	07/15/1988	Whether taxpayer is entitled to claim a loss	1001.00-00 & 1012.01-00
8567	07/18/1988	Proper party to sign consent forms extending the statute of limitations	1502.77-01 & 6501.08-17
8568	07/18/1988	Whether taxpayer is a "partnership"	761.00-00; 6221.00-00 - 6233.00-00; 6698.00-00 & 7701.00-00
8572	08/16/1988	Deductibility of nonqualified deferred compensation	404.10-00
8573	08/17/1988	Credit for increasing research activities	41.00-00 & 41.51-00
8575	08/23/1988	Status of various individuals as employees or independent contractors of a church-sponsored day care program	3121.04-00; 3121.04-01; 3401.04-02; 3306.07-00 & 3306.07-01
8576	08/23/1988	Tax benefit doctrine and sale of a nuclear plant	1001.02-01
8578	08/24/1988	Retroactive application of <u>Arkansas Best</u> to pending examinations	1221.00-00
8580	08/15/1988	Validity of notice of deficiency	6213.00-00
8582	08/15/1988	I.R.C. ' 195 election	195.00-00 & 761.00-00
8583	08/29/1988	Whether Service should file a responsive pleading to reply brief	446.00-00
8584	08/31/1988	Applicability of I.R.C. ' 6661 penalties to nonfilers	6661.00-00
8585	09/01/1988	Claim for attorney fees	7430.00-00
8588	09/02/1988	Limitation on amount of percentage depletion under I.R.C. ' ' 613(a) and 613(c)	613.02-00 & 613.02-06
8589	09/06/1988	Proposed deficiencies and penalties	6651.00-00
8590	11/26/1991	I.R.C ' 7702	7702.06-00

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8592	05/05/1986	Whether taxpayer's losses on cancellation of its forward foreign currency contracts yields capital loss or ordinary loss	1221.00-00
8593	07/27/1990	I.R.C. ' 1504(a)(3)(A) issue	1504.00-00
8594	12/19/1991	Private letter ruling on a proposed transaction	1244.00-00
8595	09/26/1991	Stock issues	302.00-00 & 531.00-00
8596	09/08/1988	Refund case	501.00-00 & 512.00-00
8598	09/09/1988	30-day letter procedures and I.R.C. ' 7430	7430.00-00
8599	09/09/1988	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) questions	6229.00-00 & 6231.00-00
8600	09/25/1991	Form 1099 and child support issues	6049.00-00
8601	02/11/1991	Form 8300 - Reporting requirements for county jail	60501.00-00
8606	08/12/1991	Entitlement of taxpayer to interest on refund claim filed under ' 212 of Tax Reform Act of 1986	401.00-00 & 6245.00-00
8607	02/21/1991	Determining commencement of 3 year period under I.R.C. ' ' 6501 and 6511	6501.03-03
8608	02/01/1991	Railroad Retirement Tax Act status	3121.05-00
8609	08/15/1991	Railroad Retirement Tax Act status	3231.01-00
8610	07/18/1991	Treatment of potato loaders as independent contractors	3121.10-02
8611	11/22/1991	Calculation of limit on amount allowable as deduction for contributions made	419.00-00 & 419A.00-00
8612	09/24/1991	Rollover of IRA (individual retirement account) funds	408.00-00
8614	08/30/1991	Railroad Retirement Tax Act status	3231.01-00
8615	02/19/1991	Proposed adjustments arising out of taxpayer's establishment of a VEBA (Voluntary Employees Beneficiary Association) trust	162.00-00; 212.00-00; 263.00-00; 419.00-00; 419A.00-00; 446.00-00 & 461.00-00
8616	02/11/1991	Railroad Retirement Tax Act status	3231.01-00
8617	06/21/1991	Tax-exempt status of subject organization	3121.07-00
8618	09/11/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01
8619	05/20/1991	Form 4361 issue	1402.05-00
8620	11/19/1991	Home leave expenses of U.S. foreign ambassadors	162.13-03
8622	09/09/1988	Limitations on Applicability of I.R.C. ' ' 6621(c) and 6659 to carryback amounts	6621.00-00 & 6659.00-00
8623	09/09/1988	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) and bankruptcy	6501.00-00 & 6503.00-00

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8625	09/11/1991	Railroad Retirement Tax Act status	3231.01-00; 3231.01-01; 6011.00-00 & 6071.06-00
8626	04/25/1991	Railroad Retirement Tax Act status	3231.01-00
8629	08/30/1991	Railroad Retirement Tax Act status	3231.01-00
8631	01/15/1991	Railroad Retirement Tax Act status	3231.01-00
8633	08/07/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01
8634	08/07/1991	Railroad Retirement Tax Act status	3231.01-00
8635	04/10/1991	Railroad Retirement Tax Act status	3231.01-00
8636	02/11/1991	Railroad Retirement Tax Act status	3231.01-00
8637	08/28/1991	Railroad Retirement Tax Act status	3231.00-00
8638	04/10/1991	Railroad Retirement Tax Act status	3231.00-00
8640	08/07/1991	Railroad Retirement Tax Act status	3231.00-00
8643	05/15/1991	Railroad Retirement Tax Act status	3231.00-00
8645	09/13/1988	Deductibility of legal expenses	263.13-00
8646	09/13/1988	Qualified progress expenditures	46.04-00R90
8648	09/15/1988	Effect of material participation rules under I.R.C. ' 469 on TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership/S corporation	469.00-00
8650	09/20/1988	Statutory notice	6213.00-00
8651	09/20/1988	Allocation of withholding credits and estimated tax payments in community property states	6015.00-00 & 6321.00-00
8652	09/22/1988	Entitlement to IRS refunds issue	1502.77-00
8654	10/02/1988	Effect of partial and complete settlements under TEFRA (Tax Equity and Fiscal Responsibility Act of 1982)	6226.00-00
8656	10/06/1988	Validity of statutory notice of deficiency	6212.00-00
8660	08/31/1988	Claims for refund	1402.01-00
8661	10/25/1991	Form 8274 issue	3121.00-00
8662	09/06/1991	Railroad Retirement Tax Act status	3231.00-00
8663	11/25/1991	Railroad Retirement Tax Act status	3231.00-00

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		Subject	Uniform Issue List (UIL)
8665	06/14/1991	Railroad Retirement Tax Act status	3231.01-00
8667	12/13/1991	Railroad Retirement Act status	3231.02-00
8670	02/11/1991	Railroad Retirement Tax Act status	3231.01-00
8671	08/30/1991	Railroad Retirement Tax Act status	3121.05-00
8672	09/11/1991	Railroad Retirement Tax Act status	3121.05-00
8673	12/12/1991	Deductibility of contributions under I.R.C. ' 170	170.12-07
8676	09/20/1991	Off-duty police details	3401.00-00
8678	02/14/1991	Audit issue	104.03-00
8681	11/21/1991	I.R.C. ' ' 4051 and 6416(a) issues	4051.00-00 & 6416.00-00
8682	06/11/1991	Railroad Retirement Tax Act status	3121.05-00
8683	11/06/1991	Railroad Retirement Tax Act status	3121.05-00
8684	05/01/1991	Railroad Retirement Tax Act status	3121.05-00
8685	08/07/1991	Railroad Retirement Tax Act status	3231.01-01
8686	04/17/1991	Railroad Retirement Tax Act status	3121.05-00
8687	10/19/1990	Interest-free adjustments for combined annual wage reporting (CAWR) discrepancy cases	6110.05-00
8688	11/18/1991	Interaction of I.R.C. ' ' 62(c) and 162(h)	162.13-05
8690	01/04/1991	Claims for refund issues	1311.02-00
8691	08/12/1991	Application of investment credit transitional rules to taxpayer transaction	49.05-01R90 & 49.05-04R90
8693	11/04/1991	Forms 1120 and 1120-A issues	446.00-00
8694	04/25/1988	Erroneous refund	6211.05-00
8695	09/26/1991	Life insurance plan issue	264.00-00
8696	07/10/1991	Limitation on deduction of bond premiums on repurchase	249.00-00
8698	06/13/1991	Application of I.R.C. ' 62(c) and Rev. Proc. 89-67, 1989-2 C.B. 795	62.02-00
8700	12/12/1991	Determinations involving I.R.C. ' ' 1033 and 1502	1033.05-00; 1502.13-00 & 1502.31-00
8702	11/22/1991	Eliminating I.R.C. ' 6694(a)(3)	6694.00-00
8703	10/01/1991	Technical Coordination Report No. 91-117	4421.00-00

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8704	12/13/1991	Technical Coordination Report 17,917 (91-125) - Request to amend I.R.C. ' 1372 to eliminate apparent inequity in fringe benefit area	1372.00-00
8705	11/24/1987	Filing of motions on behalf of Commissioner under I.R.C. ' 7430	7430.00-00
8706	05/10/1991	Calculation of restricted interest under I.R.C. ' 6601(d)(1)	6601.01-01
8707	10/18/1991	Attestation question	6109.05-00
8708	10/01/1991	I.R.C. ' ' 3406 and 6672	3406.00-00
8709	06/21/1991	Revolving credit sales	453A.02-00
8710	02/28/1991	I.R.C. ' 4052(b)(1)(B)(iv) exclusion	4052.00-00
8712	04/10/1991	I.R.C. ' 6653(g)	6653.04-00
8713	08/16/1990	Determination involving replacement property under I.R.C. ' 1033	1033.03-00
8714	09/11/1991	Railroad Retirement Tax Act status	3231.01-00
8716	05/16/1991	Employment tax status of certain payments made by taxpayer	3401.00-00
8717	11/15/1991	Examination issues	132.00-00
8718	07/22/1991	Taxation of loans from failed S&L's (Savings & Loans)	61.09-22
8719	04/12/1991	Deductibility of contributions under I.R.C. ' 170	170.12-07
8721	05/17/1991	Applicability of tax benefit rule of I.R.C. ' 58(h)	58.10-00
8723	09/03/1991	Application of I.R.C. ' 1388(j)	1388.00-00
8725	12/06/1991	Whether purchase order constitutes binding contract	178.00-00
8728	10/17/1988	Windfall profit tax (WPT) examination of taxpayers	4986.00-00R88
8731	03/26/1991	Technical Coordination Report - TCR 17, 886 which recommends disallowing deduction for interest expense for dockominiums	163.06-04
8732	02/25/1991	Technical Coordination Report which recommends issuing a revenue rule	6041.12-00
8733	02/28/1991	Technical Coordination Report which recommends revising forms and procedures for open-ended waivers	6511.06-00
8734	03/13/1991	Technical Coordination Report recommending amendment of I.R.C. ' 6701	6041.06-00
8735	11/22/1991	Technical Coordination Report recommending elimination of I.R.C. ' 6694(a)(3)	6694.01-00
8736	12/13/1991	Technical Coordination Report 17,917 (91-125) request to amend I.R.C. ' 1372	1372.00-00
8737	03/28/1991	I.R.C. ' ' 4051(a)(1)(B) and 4053(2) exemption issues	4051.00-00

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8741	01/17/1989	Technical Coordination Report recommending issuance of revenue ruling addressing discharge of indebtedness income for mortgage cancellations	108.00-00
8742	05/10/1991	Technical Coordination Report recommending changes to regs. under I.R.C. ' 263A	263A.03-02
8743	07/30/1991	Fringe benefit issues	61.53-00; 116.35-00 & 132.00-00
8745	01/08/1991	Technical Coordination Report 17,824 which recommends amendment of I.R.C. bankruptcy statute	9115.04-00
8747	01/31/1991	Technical Coordination Report regarding tax on diesel fuel imposed by I.R.C. ' 4091	4091.00-00
8748	06/06/1991	Adjustments to insurance companies' shareholders surplus accounts	815.00-00
8750	01/11/1991	Railroad Retirement Tax Act status	3231.01-00
8752	08/12/1991	Legislative suggestion - Penalty provisions for violations of I.R.C. ' 6050I	6050I.01-00
8754	01/18/1991	Request for modification to extension letter	6501.08-13
8756	05/14/1991	Pre-Section 90 (of I.R.C.) irrigation subsidies	61.40-00
8757	09/17/1991	Taxability of quality award items	132.04-00
8758	10/17/1988	Characterization of gains and losses incurred by subject taxpayer	172.00-00 & 1233.00-00
8759	10/18/1988	Last known address in venue of Ninth Circuit	6212.00-00
8761	10/31/1988	Whether taxpayer made adequate "disclosure of relevant facts" to avoid addition to tax	6661.00-00
8762	10/31/1988	Payment procedures for litigation cost awards under I.R.C. ' 7430	7430.00-00
8763	08/30/1991	Technical Coordination Report 17,902 recommending legislation to penalize taxpayer who never files a return	6651.04-00
8764	06/14/1991	Technical Coordination Report recommending amendment of I.R.C. ' ' 6041 and 3402(q)	6041.05-00
8765	06/13/1991	Technical Coordination Report 17,891 recommending amendment of I.R.C. ' 6503	6503.04-00
8766	06/27/1991	I.R.C. ' 274(n), exception to 20% disallowance rule	274.14-00
8767	07/02/1991	Technical Coordination Report 17,894 regarding interaction between I.R.C. ' 267(a)(2) and constructive receipt doctrine	267.02-01

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8768	09/11/1991	Technical Coordination Report 17,895 recommending reinstatement of deduction for two-earner married couples (repealed I.R.C. ' 221)	221.00-00R86
8769	08/06/1991	Technical Coordination Report 17,896 which questions propriety of permitting U.S. taxpayer to claim credit for increasing research activities	41.00-00
8770	07/19/1991	Technical Coordination Report 17,897 suggesting issuing of revenue ruling	67.01-00
8772	08/28/1991	Technical Coordination Report 17,901 - luxury automobiles	280F.00-00
8774	07/22/1991	Legislation to allow an assessment of civil fraud penalty to include fraudulently claimed prepaid credits	6663.00-00
8776	09/23/1991	Technical Coordination Report 17,906 recommending issuance of revenue ruling	243.00-00 & 385.01-00
8777	06/24/1991	Technical Coordination Report 17,907 recommending amendment or clarification of I.R.C. ' 7872	7872.00-00
8778	09/04/1991	Technical Coordination Report 17,908 (91-110) recommending legislation or change to Procedure and Administration regs. regarding reporting requirements	6049.03-00
8780	09/18/1991	Technical Coordination Report 91-118 - Form 730 issue	4401.00-00; 6011.00-00; 6071.00-00 & 6071.01-00
8781	09/19/1991	Technical Coordination Report 91-116 recommending low-paid employees and unpaid volunteers of charitable organizations who receive legal wagers on behalf of such organizations be excluded from annual \$50 wagering occupational tax imposed by I.R.C. ' 4411(b)(2)	4411.00-00
8783	08/28/1991	Railroad Retirement Tax Act status	3231.01-01
8784	10/02/1991	Whether former spouse is entitled to portion of overpayment generated by her former husband's net operating loss (NOL)	172.01-08
8785	03/05/1991	Technical Coordination Report No. 17,807 recommending revenue ruling be published to provide guidance on the valuation, for estate purposes, of property held as joint tenants	2031.00-00 & 2040.00-00
8787	01/25/1991	Technical Coordination Report recommending revocation of Rev. Proc. 85-26	6661.00-00
8788	01/09/1991	Technical Coordination Report 17,865 recommending that ' 6.03 of Rev. Proc. 89-67, 1989-2 C.B. 795, 798, be rescinded	61.34-09
8789	09/04/1991	Rev. Proc. 84-74, 1984-2 C.B. 736/procedures for change in method of accounting	446.04-00
8790	12/20/1991	Abatements of tax	6404.00-00

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8791	12/10/1991	Technical Coordination Report No. 17,920 (91-130) recommending amendment of I.R.C. ' 4162 and Rev. Rul. 88-52, 1988-1 C.B. 356	4161.01-00
8793	09/06/1989	Whether plaintiffs are entitled to statutory interest	6611.00-00
8794	07/10/1991	Partner's deduction of unreimbursed expenses	62.01-00
8795	08/15/1991	Delinquency penalty/employee FICA (Federal Insurance Contributions Act) tax on tips	6651.00-00
8796	01/18/1991	Technical Coordination Report recommending application of I.R.C. ' 6041	6041.00-00
8797	02/05/1991	Technical Coordination Report 17,877 regarding employer reimbursement issue	62.02-02
8799	02/28/1991	Technical Coordination Report 17,840 regarding partner reimbursement issue	62.01-00
8800	10/20/1988	Whether a certain party to conditional sales contract meets I.R.C. ' 103(a)	103.02-00
8801	10/14/1988	Forms 872 and 872-P issue	1502.77-00
8803	11/04/1988	Claim for filing fee pursuant to I.R.C. ' 7430	7430.00-00
8805	11/07/1988	Whether taxpayer made adequate "disclosure of relevant facts" to avoid addition to tax under I.R.C. ' 6661.00-00	6661.00-00
8806	11/08/1988	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) issues	6231.00-00
8807	11/14/1988	Safe harbor leases issues	48.00-00R90; 168.00-00; 266.00-00; 446.00-00 & 481.00-00
8808	11/15/1988	Divestiture - Research credit base period costs	30.05-09R86 & 41.55-09
8809	11/17/1988	Application of I.R.C. ' 6621(c)(3)(A)(v) to non-tax shelter cases	6621.00-00
8811	06/04/1991	Relation between 100% penalty and fraud penalty	6672.00-00
8812	06/04/1991	Computation and payment of interest	6511.09-00
8813	05/28/1991	Exemption certificates - IRS Notice 88-132	4091.00-00
8815	09/30/1991	Whether certain designated benefits are permissible benefits in a qualified plan	401.00-00
8819	11/21/1988	Whether Service should litigate customer deposit issue	451.26-01
8821	08/21/1991	Installment method issue	453.01-06
8824	11/19/1991	Auditing of bankruptcy reorganization	351.00-00
8827	02/25/1991	I.R.C. ' 6041, Information return requirements for farmland preservation development easements	6041.08-00

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8829	08/19/1991	Assessments based upon Railroad Retirement Board/Office of Inspector General "audits"	6201.00-00
8833	12/02/1988	Form 872 issue	6501.00-00
8836	01/03/1991	Application for exempt status under I.R.C. ' 521	521.00-00
8837	10/09/1991	I.R.C. ' ' 4401 and 4402	4101.00-00
8838	02/28/1991	Effect of the <u>Morrison</u> case	168.00-00
8839	12/5/1991	Noncash payment of agricultural wages to avoid FICA (Federal Insurance Contributions Act) taxation	3121.01-00; 3121.01-16; 3121.06-00; 3306.06-00 & 3401.02-02
8843	07/31/1991	Application of failure to pay penalty to installment payment agreements	6651.00-00
8848	02/28/1991	Technical Coordination Report 17,833 recommending excluding deductions attributable to activities not engaged in for profit from the 2% floor	67.01-00
8850	09/06/1991	BEE-12 forms simplification phase group reports	754.00-00 & 6031.00-00
8851	12/18/1991	Status for federal employment tax purposes of individuals who sell their blood	3121.04-00 & 3121.04-01
8852	10/28/1991	Trust issue	461.06-00
8854	12/06/1988	Same share requirement for small partnership exception	6231.00-00
8855	12/07/1988	I.R.C. ' 6045 issues	6045.00-00
8858	12/08/1988	Form 872 issue	6501.00-00
8861	10/11/1988	Stock issue	1502.32-00
8862	10/11/1988	Home rental videotapes	167.05-06
8864	10/12/1988	Whether petitioners, who (as participants in nonqualified deferred compensation plan) elected to take distribution in installments rather than in lump sum, were in constructive receipt of entire benefit under I.R.C. ' 451 at time lump sum would have been payable	415.14-00
8865	10/13/1988	Excise taxes under I.R.C. ' 4975	4975.04-03
8866	10/13/1988	<u>Scar</u> case issue	6212.00-00
8867	10/14/1988	Form 906 issue	6231.00-00
8868	12/12/1988	When is a long-term contract "finally completed and accepted" within meaning of Treas. Reg. ' 1.451-3	451.16-04

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8871	05/20/1988	Whether I.R.C. ' 83 applies to receipt of future profits interests in a limited partnership in return for legal and syndication services performed on the limited partnership's behalf, and, thus, whether I.R.C. ' 83 maintains ordinary income character of proceeds from later sale of said interests	83.12-00
8872	08/28/1991	Railroad Retirement Tax Act status	3231.01-00
8873	01/11/1991	Railroad Retirement Tax Act status	3231.01-00
8876	02/06/1991	Railroad Retirement Tax Act status	3231.01-00
8877	07/25/1991	Railroad Retirement Tax Act status	3231.01-00
8880	08/15/1991	Railroad Retirement Tax Act status	3231.01-00
8882	01/22/1991	Railroad Retirement Tax Act status	3231.01-00
8883	01/22/1991	Railroad Retirement Tax Act status	3231.01-00
8884	09/06/1991	Railroad Retirement Tax Act status	3231.01-00
8886	06/11/1991	Railroad Retirement Tax Act status	3231.01-00
8887	08/15/1991	Railroad Retirement Tax Act status	3231.01-00
8888	02/11/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01
8891	01/18/1991	Railroad Retirement Tax Act status	3231.00-00
8893	12/20/1988	Form 870 issue	6501.00-00
8894	12/20/1988	Forms 872 and 977 issues	6901.00-00
8897	02/02/1989	"Mortgage-swap" and treatment of premature withdrawal penalties from certificates of deposit as discharge of indebtedness income	6103.00-00
8902	01/11/1991	Railroad Retirement Tax Act status	3231.01-00
8903	09/26/1991	Railroad Retirement Tax Act status	3231.01-00
8904	11/20/1991	Railroad Retirement Tax Act status	3231.01-00
8905	01/15/1991	Railroad Retirement Tax Act status	3231.01-00
8906	12/17/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01
8907	01/01/1991	Application of I.R.C. ' 6205	6205.00-00
8913	01/27/1989	Marital deduction trust issue	2056.00-00
8915	10/11/1991	Railroad Retirement Tax Act status	3231.01-00
8917	02/06/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01

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8918	12/03/1991	Railroad Retirement Tax Act status	3231.00-00
8919	09/30/1991	I.R.C. ' 2056	2056.00-00
8920	07/25/1991	Computation of depreciation deductions following election of I.R.C. ' 179 expensing	179.00-00
8921	09/04/1991	Excise tax on sport fishing equipment	4161.01-00
8924	02/21/1991	Prepaid funeral trust accounts	6109.00-00
8925	05/22/1991	Form 4361 issue	1402.00-00
8927	01/30/1991	Taxation of employer-provided helicopter flights	132.00-00
8928	05/16/1991	Application of Revenue Procedure 76-21	4051.00-00
8931	02/03/1989	Mitigation statutes uses	1313.00-00
8935	01/19/1999	Merger issue	368.09-01
8936	01/23/1989	Relocation expenses - capitalization v. ordinary deduction	1221.00-00
8938	01/30/1989	Whether a transaction constituted a sale of assets of taxpayer or of its stock	368.00-00
8940	02/01/1989	<u>Scar</u> case issue	6212.00-00
8941	09/26/1991	Railroad Retirement Tax Act status	3231.01-00
8942	05/01/1991	Railroad Retirement Tax Act status	3231.02-00
8943	04/25/1991	Railroad Retirement Tax Act status	3231.00-00
8944	07/25/1991	Railroad Retirement Tax Act status	3231.01-00
8945	01/22/1991	Railroad Retirement Tax Act status	3231.00-00
8946	06/11/1991	Railroad Retirement Tax Act status	3231.00-00
8947	02/06/1991	Railroad Retirement Tax Act status	3231.00-00
8948	11/01/1991	Railroad Retirement Tax Act status	3231.01-00
8952	07/25/1991	Railroad Retirement Tax Act status	3231.01-00
8953	09/11/1991	Railroad Retirement Tax Act status	3231.01-00
8954	09/26/1991	Railroad Retirement Tax Act status	3231.01-00
8955	11/05/1991	Form 720 issue	6011.00-00
8956	03/14/1991	Federal employment tax issue	3121.02-06; 3121.02-07; 1402.03-00 & 3121.04-01

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8957	08/21/1991	Appeal of denial for request of technical advice	280A.08-00
8960	01/18/1991	Application of wagering excise taxes on certain coin-operated gaming devices	4402.00-00
8963	03/08/1991	Critique report of valuation of assets of taxpayer	No UIL number
8965	01/22/1991	Railroad Retirement Tax Act status	3231.01-00; 3231.02-00 & 3231.05-00
8966	12/03/1991	Railroad Retirement Act status	3231.01-00
8967	06/14/1991	Railroad Retirement Tax Act status	3231.01-01
8968	05/01/1991	Railroad Retirement Tax Act status	3231.01-00
8969	08/28/1991	Railroad Retirement Tax Act status	3231.02-00
8973	08/28/1991	Railroad Retirement Tax Act status	3231.01-00
8975	10/07/1991	Railroad Retirement Tax Act status	3231.01-00
8976	09/06/1991	Railroad Retirement Tax Act status	3231.01-00
8978	01/11/1991	Railroad Retirement Tax Act status	3231.01-00
8984	04/10/1991	Railroad Retirement Tax Act status	3231.01-00
8985	05/01/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01
8986	09/26/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01
8987	01/15/1991	Railroad Retirement Tax Act status	3231.01-00
8988	09/11/1991	Railroad Retirement Tax Act status	3231.02-00
8989	11/07/1991	Railroad Retirement Tax Act status	3231.01-00
8990	02/11/1991	Railroad Retirement Tax Act status	3231.01-00
8991	10/11/1991	Railroad Retirement Tax Act status	3231.01-00 & 3231.01-01
8996	12/23/1988	Rule 248 decision document for straddle in TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) and non-TEFRA years	6221.00-00; 6224.00-00 & 6226.00-00
8998	12/23/1988	Litigation position	263.14-00
9000	02/22/1989	Form 870-AD issue	6501.00-00
9005	03/10/1989	Whether taxpayer is entitled to statutory interest on an overpayment of windfall profit tax	4995.00-00; 6402.00-00; 6513.00-00; 6611.00-00 & 6166.00-00
9006	03/15/1989	Action on Decision in <u>Truesdell v. Comm.</u> , 89 T.C. 1280 (1988)	301.00-00

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9007	03/16/1989	Whether taxpayer who takes out multiple hospitalization insurance policies may exclude all amounts received under these policies pursuant to I.R.C. ' 104(a)(3)	104.01-00
9008	03/16/1989	Validity of assessment	6201.00-00
9010	03/20/1989	DISC (domestic international sales corporation) issue	442.00-00
9012	03/22/1989	Tax litigation	501.00-00
9013	03/28/1989	Possible modification of I.R.C. ' 6707 notice of assessment	6707.00-00 & 6111.00-00
9019	03/29/1989	Deductibility of contributions made to Individual Retirement Accounts ("IRA's")	219.01-00
9020	03/31/1989	Tax benefit rule under I.R.C. ' 58(h)	58.10-00
9022	04/04/1989	Whether or not petitioner is church under I.R.C. ' ' 170(b)(1)(A) and 509(a)(1)	509.02-01
9024	03/23/1989	Assessment of tax pursuant to settlement of partnership items - I.R.C. ' 6230(a)(2)	6230.00-00
9026	03/23/1989	Proposed settlement offer on litigation costs	7430.00-00
9027	04/07/1989	Notice of deficiency issues	6212.00-00
9028	04/20/1989	Proper deduction issue	461.06-01
9032	12/29/1988	I.R.C. ' 7430 issue	7430.00-00
9033	12/29/1988	Small Subchapter S corporation exception - application of <u>Blanco</u> decision	6241.00-00 & 6244.00-00
9034	12/30/1988	Medical corporation money purchase pension and profit sharing plans	401.00-00
9035	01/03/1989	Tax shelters issue	616.00-00
9036	03/30/1988	Whether petitioner could be awarded his \$60 filing fee as part of stip. dismissal	7430.00-00
9038	01/09/1989	Proper calculation of I.R.C. ' 6700 penalty	6700.00-00
9039	01/09/1988	Proposed computation under Tax Court Rule 155 with respect to previously refunded tentative allowances	6212.00-00
9040	01/12/1989	Collateral estoppel doctrine	No UIL number
9041	02/06/1989	Deductibility of catalogue production expenses	151.00-00 & 161.00-00
9042	02/06/1989	Recovery of litigation costs under I.R.C. ' 7430	7430.00-00
9043	02/08/1989	I.R.C. ' 461(e) issues	461.08-00
9045	02/13/1989	Whether retroactive amendments made to Gas Guzzler Excise Tax, I.R.C. ' 4064, by Tax Reform Act of 1986 permit reopening certain tax years	4064.00-00
9046	02/15/1989	Service's litigation approach	165.00-00

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9047	02/16/1989	Motions to dismiss	6226.00-00
9048	02/16/1989	Appropriate party to sign waivers of statute of limitations on tax assessment	1502.77-01
9049	02/17/1989	Computation of I.R.C. ' 6661 penalty	6661.01-00R89
9051	05/11/1989	Same share requirement of small partnership exception	165.17-00
9053	05/12/1989	Stock issue	613A.03-00 & 613A.04-00
9054	05/15/1989	Whether subject partnerships qualify for small partnership exception	6231.00-00
9057	02/01/1989	<u>Scar</u> case issue	6213.00-00
9058	02/01/1989	<u>Scar</u> case issue	6212.00-00
9059	02/01/1989	Whether taxpayer may be required to reflect a theft loss to inventory	471.13-00
9060	02/02/1989	Loss of I.R.C. ' 501(c)(3) status on account of intervention in political campaigns	501.38-01
9061	04/12/1989	Form 872 issue	6501.00-00 & 6511.00-00
9062	04/14/1989	Form 906 issue	7121.00-00
9063	07/11/1989	Shelters	461.00-00
9066	04/21/1989	Inventory and valuation issues	471.07-00
9067	04/24/1989	Stock issues	317.00-00
9068	04/27/1989	Application of I.R.C. ' 6659	6659.00-00
9069	04/27/1989	Suspension of interest on additions to tax	6601.00-00
9071	05/03/1989	Nonpatronage sourced income, patronage sourced losses and patronage dividends	1388.00-00
9072	05/05/1989	Notice of deficiency issue	6511.00-00 & 6512.00-00
9077	05/22/1989	Written partnership agreement issues	704.00-00 & 6231.00-00
9080	05/26/1989	Wind turbine shelters	48.00-00 & 48.00-00R90
9081	05/26/1989	Treas. Reg. ' 1.1092(b)-3(T) election	1092.05-02
9082	06/01/1989	Assessment of hazards of litigation	451.14-06
9084	06/06/1989	Whether Service will follow up published position in Rev. Rul. 190, 1953-2 C.B. 303	162.08-12
9085	06/19/1989	<u>Scar</u> case issue	6212.00-00
9086	06/21/1989	Validity of certain statute extensions	6229.06-00

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9087	06/21/1989	Form 1065 issue	6229.00-00 & 6231.00-00
9088	05/19/1989	Whether same share requirement of small partnership exception was satisfied	6231.00-00
9089	06/22/1989	Deductibility of "Blight of Summons" damages	163.00-00
9091	06/22/1989	Designation of case as litigation vehicle - "frontloading " of interest	483.00-00
9092	06/22/1989	Whether taxpayer acquisition of customer lists as part of purchase of radio stations constitutes goodwill and is, therefore, depreciable	167.14-03
9095	08/01/1989	Claims for refund	104.00-00
9096	08/02/1989	Tax shelter issue	6700.00-00
9097	08/04/1989	Exemption from self-employment tax issue	1402.05-00
9098	08/07/1989	Reconnection and reinstallation costs of inside wiring	451.13-01
9099	08/09/1989	Whether I.R.C. ' 404 governs deductions of monies owing sweepstakes winner who is neither employed by or provides services to sponsor of contest	404.10-00
9101	08/10/1989	Treas. Reg. ' 1.1502-32(d)(6) issues	1502.32-00
9103	08/10/1989	Substitute for return (SFR) program	6013.02-02
9106	08/16/1989	Whether "workforce in place" is an amortizable intangible asset	167.00-00
9108	08/18/1989	Underpayment issue	6661.00-00
9109	08/18/1989	Franchise issue	1253.00-00
9111	07/05/1989	Disclosure of multiple year notice of deficiency to attorney under Form 2848	6213.00-00
9113	07/10/1989	Whether subject partnership qualified for small partnership exception	6231.00-00
9114	07/10/1989	Whether subject partnership qualifies for small partnership exception	6231.00-00
9115	07/11/1989	On-going proceeding pursuant to I.R.C. ' 7611 (church tax inquiries and exams)	7611.00-00
9116	06/27/1989	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) one year assessment date	6229.00-00
9117	06/29/1989	Whether I.R.C. ' 6661 is applicable to underpayments	6661.00-00
9119	06/30/1989	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) and California limited partnership registration requirements	6231.00-00
9120	06/30/1989	Whether petitioners are entitled to deduction for payments made	162.21-05
9121	06/08/1989	Interest on employment taxes pursuant to I.R.C. ' 6205	6205.00-00

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9122	06/13/1989	Validity of statutory notices of deficiencies under <u>Scar v. Comm.</u> , 814 F.2d 1363 (9th Cir. 1987)	6212.00-00
9124	02/07/1989	Whether Notice 89-21, 1989-8 I.R.B. 23, impacts cap loan issue	451.13-05
9126	06/16/1989	Coordination of plan disqualification cases with related cases	401.02-00
9127	06/13/1989	Validity of statutory notices of deficiencies under <u>Scar v. Comm.</u> , 814 F.2d 1363 (9th Cir. 1987)	6212.00-00
9128	06/13/1989	Validity of statutory notices of deficiencies under <u>Scar v. Comm.</u> , 814 F.2d 1363 (9th Cir. 1987)	6212.00-00
9130	07/14/1989	Commerciality issue	501.00-00; 2055.00-00 & 2522.00-00
9136	07/18/1989	Non-master file assessments	6213.00-00
9138	07/19/1989	Completed contract method of accounting issue	451.16-01
9139	08/24/1989	Statute of limitations	6229.00-00
9140	08/25/1989	I.R.C. ' 501(c)(5) organization issue	512.00-00
9142	08/30/1989	Whether subject taxpayer, a hospital, can be required to file information returns	6033.01-00
9143	08/31/1989	Expiration of statutory period to assess tax	6501.00-00
9144	08/31/1989	Whether petitioner can deduct an entire liability	166.00-00
9145	08/31/1989	Implications of <u>Munro v. Commissioner</u> , 92 T.C. 71 (1989)	6211.00-00; 6230.00-00; 6231.00-00 & 6501.00-00
9146	09/01/1989	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) statute of limitations	6229.00-00 & 6501.00-00
9148	09/01/1989	Form 872 issue	6501.00-00 & 6503.00-00
9153	09/11/1989	Proper entity to execute waivers of statute of limitations on assessment	6501.00-00
9155	09/20/1989	Validity of consents to extend period of limitations	704.00-00
9156	09/20/1989	Whether huge tax revenue loss would occur if Government prevailed in case	168.00-00
9157	09/20/1989	Attorney's fees issue	7430.00-00
9158	04/23/1991	I.R.C. ' ' 731 and 751 issues	731.00-00 & 751.00-00
9160	04/24/1991	Whether Service should litigate issue of accrual in loss year of state income tax refunds which become refundable due to net operating loss carrybacks	172.00-00
9164	09/08/1989	I.R.C. ' ' 6621(c) and 6230(a)(2)	6621.00-00 & 6230.00-00

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9165	09/08/1989	Notice of deficiency issue	6503.00-00 & 6651.00-00
9167	09/12/1989	Whether underpayment interest accrues	6425.00-00
9168	09/18/1989	Competing claims for a refund issue	6502.00-00
9169	09/21/1989	Overstated withholding credits	6211.00-00 & 6503.00-00
9170	09/22/1989	Equitable estoppel defense to improper TMP (tax matters partner) statute extension	6229.00-00
9172	09/25/1989	Statute of limitations/bankruptcy	6229.00-00 & 6501.00-00
9175	10/03/1989	Propriety of income tax assessment	170.00-00; 501.00-00; 6201.00-00 & 6404.00-00
9179	10/11/1989	Settlement agreements in docketed TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) cases	6229.00-00
9181	10/17/1989	Trust issue	461.06-01
9183	10/18/1989	Whether deficiency procedures apply to assessment of partnership items	6229.00-00 & 6231.00-00
9184	10/20/1989	Substantiation requirements of I.R.C. ' 274(d)	274.08-00
9185	10/23/1989	Whether trust or association for federal tax purposes	7701.00-00
9189	10/24/1989	Classification of "preferred stock"	385.00-00
9191	10/27/1989	Whether proposal for settlement is appropriate	No UIL number
9192	10/31/1989	Refund claims	104.00-00
9194	11/01/1989	Whether taxpayer qualified for exemption under I.R.C. ' 501(c)(6)	501.06-00
9195	11/02/1989	Application under I.R.C. ' 1341	6411.00-00
9196	11/06/1989	Rev. Proc. 81-27's applicability in cases in which decision is entered pursuant to I.R.C. ' 7481(d)	7481.00-00
9197	11/15/1989	Whether equitable recoupment permits reduction of income tax deficiency by amount of excise tax liability	4371.00-00
9200	11/16/1989	Closing agreements in defective QTIP (qualified terminable interest property) elections	2056.00-00
9201	11/20/1989	Statute of limitations	6229.00-00
9202	11/20/1989	Whether a certain trust has "centralization of management" as that term is defined in Treas. Reg. ' 301.7701-2(c)	7701.03-00

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9203	11/20/1989	Whether certain railroad properties are "facilities" and are therefore "qualified leased properties" as defined in safe harbor leasing provisions of I.R.C. ' 168(f)(8) even though part of properties were used prior to 1981	168.00-00
9205	11/22/1989	Calculation of gross profit from installment sales pursuant to I.R.C. ' ' 453/453A	453.00-00
9206	11/07/1989	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership assessment	6231.00-00
9207	11/09/1989	Rule 155 computation issue	4975.03-02
9211	11/22/1989	Taxability of certain stock dividends paid to member banks	305.00-00
9213	07/21/1989	Proper method of computing deficiency subject to additions to tax	6221.00-00
9215	09/01/1989	Whether Federal Communications Commission (FCC) station license constitutes a franchise for purposes of I.R.C. ' 1253	1253.00-00
9225	11/30/1989	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) statute of limitations	6229.00-00 & 6501.00-00
9226	12/01/1989	"Same share" requirement of small partnership exception to TEFRA (Tax Equity and Fiscal Responsibility Act of 1982)	6231.00-00
9227	12/04/1989	Scar case issue	6213.05-00
9230	12/05/1989	Taxation of compensation for lost fishing income due to oil spill	1402.00-00
9231	01/12/1990	Whether petitioner was entitled to loss deduction under I.R.C. ' 165	165.13-00 & 165.17-00
9232	12/06/1989	I.R.C. ' 6229(d)(2) issue	6229.00-00 & 6230.00-00
9233	12/06/1989	I.R.C. ' 6621(c) additional interest issues	6601.00-00
9235	12/14/1989	Wage payments made by employers to illegal aliens	162.07-00
9236	12/14/1989	Form 870-P issue	6224.00-00
9237	12/15/1989	How is deficiency to be computed for purposes of a Tax Court decision after <u>Munro v. Comm.</u> , 92 T.C. 71 (1982)	6213.00-00
9239	12/18/1989	Whether petitioners may accrue and deduct pursuant to all events test	461.06-01
9240	12/19/1989	Trust issues	6231.00-00
9242	01/19/1990	Interpretation of Rev. Rul. 80-62	162.13-05
9243	12/22/1989	Whether taxpayer is entitled to claim straight line amortization	168.01-00R86 & 1245.01-03
9244	12/29/1989	Liability for erroneous refund arising from investment tax credit carryback	6013.00-00
9247	01/08/1990	Taxability of amounts excluded by taxpayer	107.00-00

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9248	01/09/1990	Tax litigation advice and proposed notice of deficiency	48.01-00R90
9249	01/10/1990	Correction of prohibited transaction	4941.00-00
9250	01/12/1990	Section 530 of Revenue Act of 1978	3121.04-01 & 3121.04-13
9252	01/17/1990	I.R.C. ' ' 2011 and 7481(d)	2011.00-00 & 7481.00-00
9253	01/17/1990	Whether liquidated damages awarded in settlement of action brought under Age Discrimination in Employment Act, 29 U.S.C. ' 621 et seq. are excludable from gross income under I.R.C. ' 104(a)(2) as damages received on account of personal injury	104.03-00
9255	01/23/1990	Form 872 issue	1502.77-00
9256	01/24/1990	Installment obligation issue	453.05-00
9257	01/25/1990	Validity of statute extension	6229.00-00
9258	01/30/1990	Proposed favorable determination letters	401.00-00 & 413.00-00
9259	02/02/1990	"Clear reflection of income" standard set forth in I.R.C. ' 446(b)	446.03-00
9262	02/07/1990	Revocation of organization's tax exemption under I.R.C. ' 501(c)(3)	501.00-00; 502.00-00; 507.00-00; 511.00-00; 513.00-00 & 7428.00-00
9263	02/07/1990	"Mortgage guaranty" insurance issue	832.06-00
9267	02/14/1990	Decision document and related considerations	6214.00-00
9269	02/15/1990	Form 872-S issue	6229.00-00
9270	02/15/1990	Trust issue	2056.00-00
9271	02/16/1990	Stock issue	301.00-00
9272	02/16/1990	Should respondent seek motion to remove small tax case designation to determine whether latest filed return was properly processed by IRS Service Center	6212.00-00
9274	02/22/1990	Method of accounting issue	451.04-00
9275	02/23/1990	Carryback issues	6411.00-00
9278	02/22/1990	Whether IRS may enter into closing agreement whereby taxpayer would be permitted to utilize GAAP (generally accepted accounting principles) hedge accounting	446.03-05
9280	02/26/1990	Whether petitioners are entitled to use installment method of reporting income	453.04-00
9281	03/08/1990	Form 872 issue	1502.77-00

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9283	03/09/1990	Last known address	6212.02-04
9284	03/14/1990	Extent to which Service may now utilize doctrine of set-off to reduce amount of asserted overpayment (but not below zero)	9111.20-00
9286	03/27/1990	Whether subject brokerage agreement constitutes "qualified fixed contract"	631.00-00
9287	04/03/1990	Decision document preparation	6621.00-00 & 6653.00-00
9288	04/03/1990	Who bears burden of proof of establishing fiduciary liability under 26 U.S.C. ' 6901(a)(1)(B)	6901.00-00
9289	03/28/1990	Currency conversion loss as non-partnership item	6231.00-00
9290	04/09/1990	Whether Service may deny taxpayer's tentative net operating loss carryback	6213.00-00 & 6411.00-00
9292	04/11/1990	I.R.C. ' 163 deductions for interest on alleged uncontested tax deficiencies	461.06-01
9293	04/13/1990	Tax motivated transactions	6621.00-00
9295	04/17/1990	Whether an estate is entitled to a deduction for interest under I.R.C. ' 2053	2053.00-00
9297	04/19/1990	Settlement of claim for attorney fees	7430.00-00
9298	04/20/1990	Form 872-A issue	6501.00-00
9300	04/23/1990	Conversion of partnership items, statute of limitations	6231.00-00
9303	05/04/1990	Whether or not payments made by subject husband to his wife pursuant to separation agreement constitute alimony	71.06-00
9304	05/07/1990	Net income limitation(NIL) on petitioner's windfall profit tax (WPT) liability	291.02-01; 4986.00-00R88 & 4988.02-00R88
9307	05/15/1990	Statute of limitations issue	6501.00-00
9310	02/27/1990	Notice of deficiency and notice of transferee liability issues	1502.00-00 & 6212.00-00
9311	02/27/1990	Improper tax matters partner and statute of limitations issues	6231.00-00
9312	03/05/1990	Whether motion to stay civil proceedings, or amended answer which alleges fraud, should be filed in Tax Court	7453.19-00
9313	05/18/1990	Installment sale involving exchange credit issues	453.14-00
9314	05/23/1990	Statute of limitations under I.R.C. ' ' 4941 and 4945	4941.00-00
9317	07/20/1990	Whether petitioners may deduct cost incurred to purchase a certain distributorship pyramid that are allocable to distribution rights	263.13-00
9319	08/10/1990	Allocation of interest and taxes per I.R.C. ' 280A	280A.03-00

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9320	08/10/1990	Filing of tax return issue	6013.00-00
9322	05/30/1990	Form 906 issue	7121.00-00
9325	06/07/1990	Deduction of full amount of unstated interest computed under I.R.C. ' 483(b)	483.00-00
9326	06/07/1990	Conversion of partnership items	6229.00-00
9328	06/14/1990	Amortization deductions issues	1311.00-00 & 1313.00-00
9331	06/15/1990	"Project beginning date" under I.R.C. ' 4993(d)(2) issue	4993.00-00
9334	06/25/1990	Which statute of limitations applies	6229.00-00 & 6501.00-00
9337	07/03/1990	Statute of limitations, TEFRA (Tax Equity and Fiscal Responsibility Act of 1982)	6229.00-00
9338	07/05/1990	Liability for self-employment tax	1402.05-00
9340	07/12/1990	Tax litigation advice regarding taxpayer's Motion for Reconsideration	451.26-01
9341	07/18/1990	Determination of TMP (tax matters partner), consistent settlement & decision documents	6224.00-00; 6226.00-00 & 6231.00-00
9347	07/31/1990	Computation of debt financed income under I.R.C. ' 514	514.09-00
9351	08/16/1990	Forms 1040 and 1040X issue	6651.00-00 & 6702.00-00
9354	08/22/1990	Tax shelter project	6611.00-00
9356	08/23/1990	Validity of consents	6231.00-00
9357	08/23/1990	Contracts issue	451.16-05
9360	11/01/1990	Piggyback agreements	9111.19-00
9361	09/05/1990	Appropriateness of applying I.R.C. ' 464 to limit current deductions associated with purchase of embryos and semen and rental of cows for cattle breeding	464.02-02
9362	09/05/1990	Whether I.R.C. ' ' 6512(b)(3) and 6511(b)(2) bar petitioner from obtaining credit or refund for overpayments	6511.00-00 & 6512.00-00
9363	09/10/1990	Federal Rule of Criminal Procedure 6(e) issue	7453.00-00
9365	09/24/1990	Basis as affected item subject to nonpartnership period for assessment	6229.00-00; 6231.00-00 & 6501.00-00
9366	09/28/1990	I.R.C. ' 7701(e)	7701.22-00
9367	10/02/1990	I.R.C. ' 6231(c); Temp. Treas. Reg. ' 301.6231(c)-7T(a)	6231.00-00
9369	10/02/1990	Whether erroneous refund to taxpayers was a rebate erroneous refund or nonrebate erroneous refund	7405.00-00

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9370	10/09/1990	FDIC (Federal Deposit Insurance Corporation) bankruptcy as event converting partnership items	6231.16-00
9371	10/12/1990	Suit letter for erroneous refund	58.10-00
9372	10/16/1990	ACRS (accelerated cost recovery system) losses on mass asset dispositions	168.12-00R86 & 168.33-00
9373	10/18/1990	Electrowinning/depletion issue	613.02-02
9374	10/19/1990	Special Life Insurance Company Deduction (SLICD) issue	806.00-00
9376	10/23/1990	Alternative minimum tax	6229.00-00 & 6501.00-00
9381	11/02/1990	Whether IRC ' 1256(f)(1) applies to hedging transactions at issue	1256.00-00
9382	11/02/1990	Form 872 issue	1502.77-00; 6901.00-00 & 9113.00-00
9383	11/05/1990	I.R.C. ' 6673 and TEFRA (Tax Equity and Fiscal Responsibility Act of 1982)	6673.00-00
9384	11/05/1990	Investment tax credit issue	48.08-00R90
9387	11/15/1990	Conviction under I.R.C. ' 7201 based solely on making of false statements	6653.00-00 & 7201.00-00
9388	11/15/1990	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982)/ <u>Scar</u> case issues	6301.00-00
9390	04/06/1990	Determination of partnership items	6231.00-00
9391	11/28/1990	Proper methodology for computing adjustment pursuant to I.R.C. ' 481(a)	481.00-00
9393	12/03/1990	Sale/leaseback	163.00-00 & 167.15-03
9396	12/05/1990	Claim for refund issue	851.00-00
9397	12/06/1990	Proper method of valuing charitable contributions made by petitioners	170.03-00
9399	12/07/1990	Telescoping	42.00-00 & 6226.00-00
9400	12/10/1990	Deductibility of VEBA (Voluntary Employees' Beneficiary Association) trust contributions	161.00-00; 162.04-02; 419.00-00; 461.00-00 & 501.00-00
9402	11/21/1990	ACRS (accelerated cost recovery system) gains or losses on mass asset dispositions	168.00-00 & 168.12-00R86
9403	11/26/1990	Tax litigation advice - defensibility of validity of Treas. Reg. ' 1.471-1	471.09-00
9404	11/27/1990	Whether assistance payments from taxpayer are taxable income	597.02-00
9405	11/28/1990	Special legislation enacted by TAMRA (Technical and Miscellaneous Revenue Act of 1988)	47.00-00
9407	12/27/1990	Adjustments and method of accounting issues	446.00-00

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9408	01/03/1991	Refund issue	6405.00-00
9410	01/08/1991	Whether taxpayer's transactions qualify for gain deferral as like-kind exchanges	1031.02-00
9411	01/10/1991	Whether petitioners realized discharge of indebtedness income upon transfer of property in full satisfaction of a nonrecourse indebtedness	61.22-02
9413	01/15/1991	Whether certain separation processes are production processes	613.02-02
9414	12/11/1990	Chapter 11 bankruptcy issue	6212.00-00
9415	12/12/1990	San Jose District's tip income project	3102.03-00; 3121.01-05; 3401.01-03; 6203.00-00 & 6203.01-00
9420	12/27/1990	Are amounts previously refunded in context of I.R.C. ' 6511(b)(2) made from amount most recently paid by taxpayer or from common pool of total payments made within three years	6511.00-00
9421	01/23/1991	Validity of statutory notice of deficiency/ <u>Scar</u> case issues	6212.00-00
9425	02/05/1991	I.R.C. ' 6241; Temp. Treas. Reg. ' 301.6241-1T(c)(2)	6241.00-00
9428	02/08/1991	"Substantial investment intent" standard; investment interest limitation issues	469.00-00
9429	02/11/1991	Entitlement to use last-in, first-out (LIFO) inventory method for federal income tax	472.01-00
9430	02/15/1991	Loans to partnership treated as capital contributions	707.00-00
9431	02/15/1991	Notice of deficiency issues	6212.00-00 & 6213.00-00
9434	03/01/1991	Whether Treas. Reg. ' 53.4942(a)-2(b)(2)(i) is a valid regulation	4942.00-00
9435	03/01/1991	Notice of deficiency issue	6212.07-00
9440	03/13/1991	Statute extensions	6901.00-00
9441	03/20/1991	Discharge of indebtedness income and computation of excess loss account	1502.19-00
9443	03/25/1991	Whether ESOP (employee stock ownership plan) paid may be carried back	1502.79-00
9444	04/08/1991	Tax Court issues	7602.00-00 & 7609.00-00
9445	04/08/1991	Tax Court Rule 155 computation issue	155.00-00
9446	04/10/1991	Assessment issue	6501.00-00
9448	04/12/1991	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) issues	6229.00-00
9451	04/29/1991	Ordinary income issue	83.01-00

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9452	04/30/1991	Whether Commissioner properly imposed an addition to tax under I.R.C. ' 6655 for an alleged underpayment of estimated tax	6655.00-00
9454	05/06/1991	Consideration of partnership NOL (net operating loss) carrybacks in non-TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) proceeding	6230.00-00 & 6511.00-00
9455	08/01/1991	Validity of agreements to extend time period for assessment	6901.00-00
9456	08/06/1991	Final partnership administrative adjustment (FPAA) issue	6223.00-00
9458	08/08/1991	Statute extensions	6501.08-12
9459	08/12/1991	Whether petitioners' transactions in pork belly and gold futures should be characterized as hedges under I.R.C. ' 1256(e)	1256.05-00
9461	08/16/1991	Debentures and stock issues	1012.00-00 & 1032.00-00
9463	08/22/1991	Dismantlement costs	162.38-00
9464	08/26/1991	Pre 90 statutory notice review	451.13-04
9465	08/26/1991	"Commensurate in scope with its financial resources test" argument	501.01-00
9466	08/28/1991	Backpay received in satisfaction of a judgment under Title VII of Civil Rights Act of 1964, as amended, 42 U.S.C. ' 2000 <u>et. seq.</u>	104.03-00
9467	08/29/1991	Statute of limitations	1502.77-00
9470	09/06/1991	Whether Treas. Reg. ' 1.1502-13(g) is valid, and, if so, whether is it applicable	1502.13-00
9471	09/09/1991	Assessments	6501.00-00
9474	09/30/1991	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) statute of limitations	6229.00-00 & 6501.00-00
9475	10/03/1991	Application of duty of consistency doctrine	212.00-00
9476	10/11/1991	Whether a certain amount of distribution from a wholly owned subsidiary of taxpayer to taxpayer constitutes a dividend for tax purposes	301.11-00
9477	10/17/1991	Whether corporation may deduct settlement payment for damages resulting from personal injury suit under I.R.C. ' 162	162.23-00
9478	10/22/1991	Whether petitioner's cotton futures transactions were hedging transactions	1221.12-02
9479	10/22/1991	Various issues related to taxpayer's liabilities	163.00-00
9483	05/09/1991	I.R.C. ' ' 441-444 change in accounting period	443.01-00
9484	05/10/1991	Statutory notice of deficiency - accumulated earnings tax	6212.03-00
9485	05/13/1991	What is an item for new cars and trucks re: Treas. Reg. ' 1.472-8	472.02-00

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9486	05/22/1991	Inside wiring, reinstallation and reconnection costs	263.03-02
9487	05/24/1991	Stock issues	2031.03-00
9488	05/28/1991	NOL (net operating loss) and credit carrybacks	6411.00-00
9493	09/11/1991	Notice of deficiency issue	6212.00-00
9494	09/12/1991	Excess income issues	1504.01-00
9496	12/10/1991	Form 872 issue	6501.00-00
9500	12/13/1991	Accrual and deductibility of interest	163.07-00
9502	12/16/1991	Whether for purposes of I.R.C. ' 2032A, there has been a disposition where the court orders property to be sold in lieu of partition and member of qualified heir's family purchases property at auction sale	2032A.00-00
9503	12/16/1991	Whether to assert alternative minimum tax (AMT)	6212.00-00
9504	12/16/1991	Deferral of loan fees	451.14-06
9506	12/17/1991	Which corporation is proper party to receive statutory notices of deficiency	1502.00-00
9508	12/20/1991	Whether stock redemption is subject to I.R.C. ' 305(b)(2) rules	305.00-00
9509	12/20/1991	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) issues	6231.00-00
9511	06/03/1991	Estoppel	482.00-00
9512	06/04/1991	Purchased mortgage servicing rights	1286.00-00
9513	06/13/1991	Statute extensions	6901.00-00
9516	06/20/1991	Income issues	1504.00-00
9517	06/21/1991	Joint return filings by nonfilers after statutory notice default	6013.00-00
9519	06/27/1991	Whether social club's excess expenses from providing goods and services to nonmembers, which does constitute a profit-motivated activity, can be carried forward to offset nonmember income for subsequent years as net operating loss	501.07-00
9520	06/27/1991	Whether premium shelfspace is an amortizable asset under I.R.C. ' 167	263.13-00
9521	06/28/1991	Recapture of intangible drilling and development costs (IDC)	1254.00-00
9523	07/01/1991	Railroad Retirement Act (RRA) and Railroad Retirement Tax Act (RRTA)	7801.00-00
9526	12/23/1991	LIFO (last-in, first-out) pools and items in the wine industry	472.08-01
9528	12/26/1991	Applicability of I.R.C. ' 249	249.00-00
9529	12/26/1991	Conversion of partnership items	6229.00-00 & 6231.00-00

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9531	12/27/1991	When deficiency interest starts to run	6601.00-00
9532	12/30/1991	Advance ticket deposits	461.06-00
9533	12/30/1991	SRLY (Separate return limitation year) on "built-in losses"	1502.00-00
9534	12/30/1991	Whether I.R.C. ' 481(b)(1) allocations must be included in base period income	481.01-00
9535	12/31/1991	Informational reporting requirements of I.R.C. ' ' 6041 and 6045	6041.00-00
9542	07/08/1991	Shareholders' loans issues	61.22-00; 64.00-00; 1361.00-00 & 6245.00-00R96
9543	07/10/1991	Extension of statute for I.R.C. ' 4999 excise taxes	4999.00-00
9544	07/19/1991	Progressive slot liability	461.06-00
9546	06/25/1991	Exempt organization issue	512.08-00
9547	07/31/1991	Form 870-AD issue	1504.00-00
9551	08/15/1991	Proper interpretation of I.R.C. ' 412(c)(8) and related regulations	412.00-00
9571	09/20/1991	Trust issues	671.00-00
9575	10/29/1991	"Deep-in-the-money" call options trading program	246.00-00
9580	10/31/1991	I.R.C. ' 481(a) and ' 10202(e)(2)(B) of Revenue Act of 1987	481.01-00
9581	11/01/1991	Application of <u>Hamilton Industries, Inc. v. Comm.</u> , 97 T.C. No. 9 (07/30/1991)	472.08-00
9582	11/04/1991	Excess loss account and I.R.C. ' 269 issues	269.00-00
9583	11/06/1991	Pre-acquisition losses	368.07-00
9584	11/07/1991	Whether, as a matter of law, I.R.C. ' 471 and the regulations thereunder permit estimates of inventory shrinkage	471.13-00
9585	11/08/1991	Form 872 issue	1502.00-00
9586	11/08/1991	Application of Rev. Rul. 72-221	47.00-00R90
9587	11/08/1991	Tax benefit recapture income issues	162.00-00
9591	11/20/1991	Form 872 issue	6501.00-00
9592	11/26/1991	"Mirror" transactions issue	269.00-00 & 482.00-00
9593	11/26/1991	Merger: capitalization of store closing costs	263.14-00
9594	11/27/1991	Application of I.R.C. ' 7702(f)(7) to contract issued by subject taxpayer	7702.06-00
9595	12/02/1991	Redemption and recapitalization issues	317.02-00 & 368.05-00

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9596	12/04/1991	Captive insurance company pooling arrangements	162.00-00
9597	12/05/1991	Substantial understatement of tax liability issues	6661.00-00
9598	12/06/1991	Tax Court Rule 24(f)	7453.00-00
9599	12/06/1991	Leveraged buyout of subject taxpayer	338.00-00
9600	12/06/1991	Bankruptcy issue	1502.81-00
9609	07/22/1991	Legislation to allow an assessment of civil fraud penalty to include fraudulently claimed prepaid credits	6663.00-00
9610	07/08/1991	Tax-exempt bonds issued	103.01-00
9636	10/03/1986	Whether periodic subsistence payments received by taxpayers from the Railroad Retirement Board constitute gross income under I.R.C. ' 61(a)	61.21-00
9637	10/03/1986	Whether periodic subsistence payments received by taxpayers from the Railroad Retirement Board constitute gross income under I.R.C. ' 61(a)	61.00-00
9655	09/06/1988	Proposed deficiencies and penalties	6651.00-00
9656	09/06/1988	Proposed deficiencies and penalties	6651.00-00
9657	08/21/1989	Whether subject promotions should be classified as partnerships	7701.00-00
9658	08/21/1989	Whether subject promotions should be classified as partnerships	7701.00-00
9659	08/21/1989	Whether subject promotions should be classified as partnerships	7701.00-00
9661	05/22/1991	Inside wiring, reinstallation and reconnection costs	263.03-02
9662	07/15/1997	Debt vs. equity	882.00-00
9663	07/10/1997	Residual securities allocation rule (10 percent rule)	864.00-00